

Panaji, 25th March, 1976 (Chaitra 5, 1898)

SERIES I No. 52

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Law and Judiciary Department

Notification

LD/1235/76

The following Ordinance which was recently promulgated by the President of India on 1-3-1976 is hereby republished for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 20th March, 1976.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 1st March, 1976/Phalguna 11, 1897 (Saka)

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ORDINANCE, 1976

No. 1 of 1976

Promulgated by the President in the Twenty-seventh Year of the Republic of India.

An Ordinance to amend the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976.

(2) It shall come into force at once.

2. *Act 56 of 1971 to be temporarily amended.*— During the period of operation of this Ordinance, the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act) shall have effect subject to the amendments specified in sections 3 to 5.

3. *Amendment of section 10.*— In section 10 of the principal Act, in sub-section (1)

(a) for the first proviso, the following provisos shall be substituted, namely:—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling

(i) the said accounts of the Union (either at once or gradually by the issue of several orders); or

(ii) the accounts of any particular services or departments of the Union:

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling—

(i) the said accounts of the State (either at once or gradually by the issue of several orders); or

(ii) the accounts of any particular services or departments of the State:"

(b) in the second proviso, for the words "Provided further", the words "Provided also" shall be substituted.

4. *Amendment of section 11.*— In section 11 of the principal Act, for the words "by any other person responsible in that behalf", the words "by the Government or any other person responsible in that behalf" shall be substituted.

5. *Amendment of section 22.*— In section 22 of the principal Act, —

(a) in clause (b) of sub-section (2), after the words "the accounts of", the words "the Union or of a State or of" shall be inserted;

(b) in sub-section (3), for the words "in two successive sessions", the words "in two or more successive sessions", and for the words "the session in which it is so laid or the session imme-

diately following", the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Notification

LD/11/76

The following Ordinance which was recently promulgated by the President of India on 1-3-1976 is hereby republished for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 20th March, 1976.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 1st March, 1976/Phalgun 11, 1897 (Saka)

THE DEPARTMENTALISATION OF UNION ACCOUNTS (TRANSFER OF PERSONNEL) ORDINANCE, 1976

No. 2 of 1976

Promulgated by the President in the Twenty-seventh Year of the Republic of India. —

An Ordinance to provide for the transfer of officers serving in the Indian Audit and Accounts Department to any Ministry, Department or office of the Central Government for facilitating the efficient discharge by such Ministry, Department or office of the responsibility in connection with compiling the accounts thereof.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: —

1. *Short title and commencement.* — (1) This Ordinance may be called the Departmentalisation of Union Accounts (Transfer of Personnel) Ordinance, 1976.

(2) It shall come into force at once.

2. *Transfer of officers and employees of the Indian Audit and Accounts Department.* — (1) Where the President has, by order under the first proviso to sub-section (1) of section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, provided

for relieving, with effect from any date (hereinafter referred to as the prescribed date), the Comptroller and Auditor-General from the responsibility for compiling any accounts of the Union or of any services or departments of the Union as may be specified in such order, than, subject to the provisions of this Ordinance, it shall be lawful for the Central Government, on the advice of a Committee established under sub-section (2), to transfer, by order and with effect from such date or dates (which may be either retrospective to any date not earlier than the prescribed date or prospective) as may be specified in the order, to any Ministry, Department of the Central Government or any of its attached or subordinate offices, any of the officers or employees serving in the Indian Audit and Accounts Department, for the purpose of facilitating the efficient discharge by such Ministry, Department or office of the responsibility of compiling such accounts:

Provided that no order under this sub-section shall be made in relation to any such officer or employee serving in the Indian Audit and Accounts Department who has, in respect of the proposal made on the advice of the Committee to transfer such officer or employee under this sub-section, intimated, within such time as may be specified in this behalf, his unwillingness to be so transferred, unless the Central Government is of opinion that it is necessary in the public interest to transfer such officer or employee as aforesaid:

Provided further that nothing in this sub-section shall affect the right of any such officer or employee to resign or retire from service in accordance with the rules applicable to him in the Indian Audit and Accounts Department.

(2) The Central Government may, by order, establish one or more Advisory Committees consisting of such number of members as it thinks fit for the purpose of assisting it in regard to the transfer of officers and employees under sub-section (1).

(3) An officer or other employee transferred to any Ministry, Department or office of the Central Government by an order made under sub-section (1) shall, on and from the date of transfer, cease to be an officer or employee in the Indian Audit and Accounts Department and shall, subject to the provisions of sub-section (4) and of any law or rules made under Chapter I of Part XIV of the Constitution, hold office in such Ministry, Department or office with such designation as the Central Government may specify.

(4) Every officer or employee transferred under sub-section (1) shall be entitled to be appointed to a post carrying a scale of pay not less favourable than that of the post which he held immediately before the date of such transfer and in the same capacity (whether substantive or officiating) in which he held the post last mentioned:

Provided that if immediately before the date of such transfer any such officer or employee is officiating in a higher post in the Indian Audit and Accounts Department either in a leave vacancy or in any other vacancy of a specified duration, his pay,

on transfer, shall be protected for the unexpired period of such vacancy.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Notification

LD/Pub/Gamb/Nat/76

In exercise of the powers conferred by section 2 of the Public Gambling Act, 1867 (Act No. 3 of 1867), as extended to this Union territory of Goa, Daman and Diu and in supersession of the Government Notifications Nos. LD/33/65 dated 20-9-65, LD/33/65 dated 14-10-1965 and LD/N/49-67 dated 28-9-67 published in Government Gazettes, Series I, Nos. 27 and 28, dated 30-9-1965 and 14-10-1965 and No. 27 dated 20-9-67, the Lieutenant Governor of Goa, Daman and Diu is pleased to extend all the provisions except sections 13 and 17 which are already in force, of the Act to the towns, suburbs and railways' stations situated within the jurisdiction of Police Station mentioned in the Schedule appended hereto with jurisdiction specified under Government Notification No. HD-34-1410/1966-A dated 5-10-1966 published in the Government Gazette, Series I, No. 29, dated 20th October, 1966.

SCHEDULE

1. Panaji Town Police Station.
2. Ribandar Police Station.
3. Ponda Police Station.
4. Mapusa Police Station.
5. Bicholim Police Station.
6. Valpoi Police Station.
7. Pernem Police Station.
8. Margao Town Police Station.
9. Margao Rural Police Station.
10. Canacona Police Station.
11. Sanguem Police Station.
12. Curchorem Police Station.
13. Quepem Police Station.
14. Vasco Police Station.
15. Marmagao Harbour Police Station.
16. Collem Police Station.
17. Railway Police Station, Vasco.
18. Daman Police Station.
19. Diu Police Station.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

M. S. Borkar, Under Secretary (Law).

Panaji, 13th February, 1976.

Legislative Assembly of Goa, Daman and Diu

Legislature Department

LA/B/611/76

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on

23rd March, 1976 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

THE GOA, DAMAN AND DIU SUPPLEMENTARY APPROPRIATION BILL, 1976

(Bill No. 2 of 1976)

A Bill to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services and purposes of the financial year 1975-76.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-seventh Year of the Republic of India as follows:—

1. **Short title.**— This Act may be called the Goa, Daman and Diu Supplementary Appropriation Act, 1976.

2. **Issue of Rs. 4,42,66,500 out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1975-76.**— From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be paid and applied sums not exceeding those specified in column 5 of the Schedule amounting in the aggregate to the sum of four crores, forty two lakhs, sixty six thousand and five hundred rupees towards defraying the several charges which will come in course of payment during the financial year 1975-76 in respect of the services and purposes specified in column 2 of the Schedule.

3. **Appropriation.**— The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu, by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See Sections 2 and 3)

No. of Demand	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Union Territory Legislature and Elections	30,000	—	30,000
2	Miscellaneous General Services	5,87,000	—	5,87,000
3	Administration of Justice	—	63,000	63,000
4	Land Revenue, Stamps and Registration	—	100	100
5	State Excise, Sales Tax and Other Taxes and Duties	2,98,000	—	2,98,000

Legislative Assembly of Goa, Daman and Diu

1	2	3	4	5
		Rs.	Rs.	Rs.
— Interest Payments...	—	73,43,000	73,43,000	
7 Police and Fire Services	14,55,000	—	14,55,000	
8 Jails	1,57,000	—	1,57,000	
9 Stationery and Printing	1,45,000	—	1,45,000	
10 Other General Services	14,77,000	—	14,77,000	
12 Public Works, Housing and Urban Development	37,42,000	—	37,42,000	
13 Roads and Bridges	12,86,100	—	12,86,100	
14 Education, Art and Culture	79,79,000	—	79,79,000	
15 Medical, Family Planning and Public Health, Sanitation and Water Supply	62,63,000	2,000	62,65,000	
16 Information and Publicity	72,000	—	72,000	
17 Labour and Employment	13,02,000	—	13,02,000	
19 Cooperation, Community Development and Compensations and Assignments to Local Bodies and Panchayati Raj Institutions	3,33,000	—	3,33,000	
21 Agriculture and Allied Services	53,21,200	14,000	53,35,200	
22 Irrigation and Power Projects	20,00,000	—	20,00,000	
23 Industries	38,52,000	—	38,52,000	
24 Road and Water Transport Services (including Ports)	3,09,000	10,000	3,19,000	
26 Loans and Advances by Union Territory Government	2,26,100	—	2,26,100	
Total	3,68,34,400	74,32,100	4,42,66,500	

Financial Memorandum

Provision is made in the Bill to appropriate for certain services and purposes expressed in the Schedule during the financial year ending 31st March, 1976, a sum of Rs. 4,42,66,500 over and above the amounts granted for those services for the financial year 1975-76. The amount mentioned above consists of Rs. 3,13,400 on Revenue Account and Rs. 1,09,53,100 on Capital Account.

Statement of Objects and Reasons

This Bill is introduced in pursuance of section 29(1) of the Government of Union Territories Act, 1963, to provide for the Supplementary Appropriation out of the Consolidated Fund of the Union territory of Goa, Daman and Diu of the moneys required to meet the amounts required on certain services during the financial year, 1975-76 in excess of the amounts granted for those services.

SMT. SHASHIKALA KAKODKAR

Chief Minister

Panaji,

March, 1976

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BILL

To give effect to the financial proposal of the Government of Goa, Daman and Diu, for the financial year 1975-76.

The Administrator has, in pursuance of sub-section (1) of Section 23 of the Government of Union Territories Act, 1963, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

M. M. NAIK

Secretary, Legislature Department.

LIA/B/7/612/76

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 23rd March, 1976 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

THE GOA, DAMAN AND DIU APPROPRIATION
(EXCESS EXPENDITURE) BILL, 1976

(Bill No. 3 of 1976)

A BILL to provide for the authorisation of appropriation of moneys from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu to meet the amounts spent on certain services during the year 1972-73 in excess of the amounts granted for those services and for that period.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-seventh Year of the Republic of India as follows:—

1. **Short title.**— This Act may be called the Goa, Daman and Diu Appropriation (Excess Expenditure) Act, 1976.

2. **Issue of Rs. 1,45,205 out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu to meet excess expenditure for the year 1972-73.**— From and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu, the sums specified in column 5 of the Schedule amounting in the aggregate to the sum of one lakh, forty five thousand, two hundred and five rupees shall be deemed to have been authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule for the year 1972-73 in excess of the amounts granted for those services and for that period.

3. **Appropriation.**— The sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu under this Act, shall be deemed to have been appropriated for the services and purposes expressed in the Schedule for the year 1972-73.

THE SCHEDULE

(See Sections 2 & 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu	Total excess/over grants/appropriation
1	2	3	4	5
9.	General Administration	—	186	186
30.	Capital Outlay on Public Works ...	96,947	—	96,947
33.	Capital Outlay on Forests	48,072	—	48,072
Total		1,45,019	186	1,45,205

Financial Memorandum

The provision of Rs. 1,45,205 included in the Bill relates to the amounts appropriated for certain services and purposes expressed in the Schedule during the year 1972-73, over and above the amounts granted for the services for the said period. The amounts mentioned above consist of Rs. 186 on Revenue Account and Rs. 1,45,019 on Capital Account for the said year.

Statement of Objects and Reasons

The Demands for Excess Grants for the expenditure of this Union Territory for the year 1972-73 were presented to the Legislative Assembly on 11th March, 1976. They have since been discussed and voted by the Assembly. This Appropriation Bill is, therefore, introduced in pursuance of Section 29(1) of the Government of Union territories Act, 1963 to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of the Union territory of Goa, Daman and Diu to meet the amounts spent on certain services during the year 1972-73 in excess of the amounts granted for those services and for that period.

The Administrator has, in pursuance of sub-section (1) of Section 23 of the Act *ibid*, recommended to the Legislative Assembly, the introduction and consideration of the Bill.

SMT. SHASHIKALA KAKODKAR

Chief Minister

Panaji,

March, 1976.

Assembly Hall,

Panaji,

24th March, 1976.

M. M. NAIK

Secretary to the Legislative Assembly
of Goa, Daman and Diu

LA/B/7/605/76

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 22nd March, 1976 is hereby published for general

information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Excise Duty (Amendment) Bill, 1976

(Bill No. 9 of 1976)

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BILL

further to amend the Goa, Daman and Diu Excise Duty Act, 1964.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-seventh Year of the Republic of India as follows:—

1. **Short title and commencement.**— (1) This Act may be called the Goa, Daman and Diu Excise Duty (Amendment) Act, 1976.

(2) It shall come into force at once.

2. **Amendment of section 2.**— In section 2 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) (hereinafter referred to as "the principal Act"),—

(i) after clause (d) the following clause shall be inserted, namely:—

"(dd) "Chief Secretary" means the Chief Secretary to the Government of Goa, Daman and Diu;"

(ii) for clause (g), the following clause shall be substituted, namely:—

"(g) "Excise Officer" means the Commissioner appointed under sub-section (1) of section 3 or any other Officer appointed under sub-sections (2) and (3) of section 3;"

3. **Substitution of section 3.**— For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. **Excise Authorities and delegation of powers.**— (1) For carrying out the purposes of this Act, the Government shall appoint an Officer to be called the Commissioner of Excise.

(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint as many Deputy or Assistant Commissioners or other Officers as may be considered necessary.

(3) The Commissioner may, subject to the rules and orders regulating the conditions of service of persons in public services and posts, appoint as many Excise Inspectors, Sub-Inspectors of Excise and such other executive or ministerial staff as may be sanctioned by the Government to assist him in the execution of his functions.

(4) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

(5) The Commissioner and all other Officers and persons appointed under sub-sections (2) and (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860. Central Act
45 of 1860

(6) Subject to such restrictions and conditions as may be prescribed, the Government may by order in writing, delegate any of its powers under this Act to the Commissioner.

(7) Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act to the Deputy or Assistant Commissioner or to such other Officers and persons appointed under sub-sections (2) and (3)."

4. Insertion of new section 3A. — After section 3 of the principal Act, the following section shall be inserted, namely:—

"3A. Uniforms. — Such members of the staff appointed to perform duties under the Act shall wear such uniform which shall be supplied to them free of cost and shall be entitled to such allowances as may be prescribed."

5. Amendment of section 10. — For section 10 of the principal Act, the following section shall be substituted, namely:—

"10. Prohibition or restriction of import, export, transport, possession, manufacture or sale of excisable articles. — Notwithstanding anything contained in this Act, the Government may, if it considers necessary in the public interest so to do, by notification, prohibit or restrict the import, export, transport, possession, manufacture or sale of any or all excisable articles within Goa, Daman and Diu or any part thereof."

6. Amendment of section 15. — In section 15 of the principal Act, after sub-section (1), the following proviso shall be inserted, namely:—

"Provided that the Government may, if it considers necessary in the public interest so to do, by order, published in the Official Gazette, direct that no licence shall be granted for manufacture or sale of any or all excisable articles and foreign liquors within Goa, Daman and Diu or any part thereof."

7. Amendment of section 19. — In section 19 of the principal Act, —

(i) in the first paragraph, for the word "vendor" wherever it occurs, the words "vendor or a manufacturer" shall be substituted;

(ii) in clause (a), for the figures and word "18 years", the figures and word "21 years" shall be substituted.

8. Amendment of section 22. — In section 22 of the principal Act, in sub-section (2), —

(i) after clause (k), the following clause shall be inserted, namely:—

"(kk) fee leviable in respect of appeal;";

(ii) the word "and" appearing at the end of clause (q) shall be deleted;

(iii) for the full stop appearing at the end of clause (r), the semi-colon shall be substituted and thereafter the word "and" shall be added;

(iv) after clause (r), the following clause shall be inserted, namely:—

"(s) the terms and conditions under which the Government distillery units may be leased."

9. Amendment of section 30. — For section 30 of the principal Act, the following section shall be substituted, namely:—

"30. Penalty for contravention of provision. — Whoever, in contravention of this Act, or of any rules or orders made thereunder, or of the conditions in any licence or permit obtained under this Act,—

(a) imports, exports, transports or possesses any excisable article; or

(b) manufactures or produces any excisable article or bottles liquor; or

(c) constructs or works any distillery, brewery or pot still; or

(d) uses, keeps, or has in his possession any materials, still, utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article; or

(e) sells any excisable article or foreign liquor; or

(f) draws toddy from any tree,

shall, on conviction before a Magistrate, be punished for each such offence with—

(i) imprisonment which may extend to three years, with or without fine, if the offence relates to intoxicating drug or opium as defined in clauses (kkk) and (oo) respectively, of section 2;

(ii) a fine which may extend to one thousand rupees or imprisonment for a term which may extend to one year or with both, if the offence relates to any other matter:

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed."

10. Amendment of section 39A. — In section 39A of the principal Act —

(i) a comma shall be inserted after the words "rules made thereunder";

(ii) the comma appearing after the words and figures "under section 34" shall be deleted; and

(iii) after the words "under section 34", the words "or an offence relating to intoxicating drugs or opium as defined in clauses (kkk) and (oo) of section 2," shall be inserted.

11. Amendment of section 40. — For section 40 of the principal Act, the following section shall be substituted, namely:—

"40. Appeals. — Any person deeming himself aggrieved by any decision or order passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner may, within ninety days from the date

of such decision or order, appeal against such decision or order, to the Commissioner; and where the decision or order is passed by the Commissioner including the order passed in revision under section 41 the appeal shall lie to the Chief Secretary. In disposing of the appeal the Commissioner or the Chief Secretary, as the case may be, may, after giving reasonable opportunity of being heard:—

- (a) confirm the decision or order appealed against; or
- (b) reduce, enhance or annul any amount involved in the decision or order appealed against; or
- (c) pass such other orders as he may think fit."

12. Amendment of section 41.—For section 41 of the principal Act, the following section shall be substituted, namely:—

"41. Revision.—(1) When the decision or order is passed under this Act or the rules made thereunder by any Excise Officer other than the Commissioner, the Commissioner of his own motion may revise such decision or order after considering the facts of the case.

(2) In disposing of the revision, the Commissioner shall have the same powers as those of the appellate authority under section 40."

Statement of Object and Reasons

The Goa, Daman and Diu Excise Duty Act, 1964, has been enforced in this Union territory w.e.f. 1-12-1964. The experience gathered since the enforcement of the said Act has shown that for efficient implementation of the Act and to plug the loop-holes some of its provisions are required to be amended.

There is also a suggestion of the Central Prohibition Committee recommended for consideration by the Government of India that liquor should not be permitted to be sold to any person under the age of 21 years.

The present Bill seeks to carry out the aforesaid purpose.

Financial Memorandum

The Bill brings under its purview, inter alia, a matter relating to supply of uniform and allowances to certain categories of the staff of Excise Department which is to be regulated by framing the respective Rules.

The financial commitment in this respect is estimated at about Rs. 50,000/- for every period of two years.

Memorandum of Delegated Legislation

Clause 5 of the Bill seeks to substitute the existing section 10 of the Act. Under the same section powers were already vested on the Government to prohibit import, export, transport, possession and manufacture of any excisable article. The same powers are sought to be widened not only to enable the Government to

prohibit but also to restrict the aforesaid activities, including the sale of excisable article.

Panaji,
11th March, 1976.

SHASHIKALA KAKODKAR
Chief Minister

Assembly Hall,
Panaji,
18th March, 1976.

M. M. NAIK
Secretary to the Legislative Assembly of Goa, Daman and Diu.

(Annexure to Bill No. 9 of 1976)

The Goa, Daman and Diu Excise Duty (Amendment) Bill, 1976

The Goa, Daman and Diu Excise Duty Act, 1964

(Act No. 5 of 1964)

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) «beer» includes ale, stout, porter and any other fermented liquor usually made from malt;

(b) «to bottle» means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture or rectification be employed or not, and includes rebottling;

(bb) «cashew liquor» means liquor manufactured from cashew fruit in any part of India;

(c) «country liquor» means liquor manufactured in any part of India other than «Indian made foreign liquor»;

(d) «denatured» means effectually and permanently rendered unfit for human consumption;

(e) «Commissioner» means the Commissioner appointed under sub-section (1) of section 3;

(f) «duty» means the duty of excise imposed by or under this Act in any of the ways indicated in section 13, and in the case of imports, the countervailing duty mentioned in entry 51 of List II in the Seventh Schedule to the Constitution;

(ff) «excisable article» means—

(i) liquor, other than foreign liquor,

(ii) intoxicating drug, or

(iii) opium

but does not include any medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics;

(g) «Excise Officer» means the Commissioner or any other officer appointed under sub-section (1) of section 3;

3. Appointment of Excise Officers and delegation of powers.—(1) For the purpose of implementing the provisions of this Act, the Government may appoint a Commissioner and as many Deputy or Assistant Commissioners or other officers as may be considered necessary.

(2) The Government may delegate to the Commissioner all or any of its powers under this Act.

(3) The Commissioner may, subject to the approval of the Government, delegate to any Deputy or Assistant Commissioner, or such other officer as may be prescribed, all or any of his powers under this Act.

10. Prohibition of import, export, transport, possession or manufacture of excisable articles.—Notwithstanding anything contained in this Act, the Government may, if it considers necessary in the public interest so to do, by notification, prohibit the import, export, transport possession or manufacture of any excisable article.

15. *Licences and permits.*—(1) Every licence or permit under this Act shall be granted,—

- (i) by such officer,
- (ii) for such period,
- (iii) subject to such conditions or restrictions, and
- (iv) in such form and containing such particulars, as may be prescribed.

(2) No licence or permit under this Act shall be granted except on payment of fees.

19. *Prohibition of sale etc. to certain persons.*—No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any excisable article or foreign liquor—

(a) to any person apparently under the age of 18 years, or

(b) to any person of unsound mind.

22. *Power of Government to make rules.*—(1) The Government may make rules generally for the purpose of carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may provide for—

(k) prescribing the manner of levying or computing the fees payable in respect of any licence or permit or in respect of storage of any excisable article or foreign liquor.

(l) regulating the time, place and manner of payment of any duty or fee;

(m) prescribing the restrictions and conditions subject to which any licence or permit may be granted;

(n) fixing the days and hours during which any licensed premises may or may not be kept open, and regulating the closure of such premises on special occasions;

(o) regulating the form of accounts to be maintained and the returns to be submitted by licensees;

(p) declaring the process by which spirits manufactured in India shall be denatured and for causing such spirit to be denatured through the agency or under the supervision of Excise Officers;

(q) providing for the destruction or other disposal of any «excisable article or foreign liquor» deemed to be unfit for use; and

(r) regulating the disposal of articles confiscated and the sale proceeds thereof.

(3) All rules made under this Act shall be published in the Official Gazette and shall be laid on the table of the Legislative Assembly at its first session immediately after they are made and shall be subject to such modifications as the Assembly may make during the session in which they are so laid and the one immediately following.

30. *Penalty for contravention of provisions.*—Whoever, in contravention of this Act, or of any rules or order made thereunder, or of the conditions in any licence or permit obtained under this Act,

(a) imports, exports, transport or possesses «any excisable article»;

(b) manufactures or produces any excisable article or bottles;

(c) constructs or works any distillery, brewery or pot still; or

(d) uses, keeps, or has in his possession any materials, still utensils, implements or apparatus whatsoever for the purpose of manufacturing any excisable article.

(e) sells any excisable article or foreign liquor or

(f) draws toddy from any tree,

shall, on conviction before a Magistrate, be punished for each such offence with a fine which may extend to one thousand rupees or imprisonment for a term which may extend to one year or with both.

Provided that in respect of any offence under clause (f), the amount of fine may be such lower figure as may be prescribed.

39A. *Power of Commissioner to compound offences.*—(1) Subject to such conditions, if any, as may be prescribed, the Commissioner may accept from any person alleged to have committed an offence under this Act or under any rules made hereunder other than an offence under section 34, either before or after the commencement of any proceedings against such persons in respect of such offence, by way of composition for such offence, a sum not exceeding two thousand rupees.

2) When compounding of an offence is accepted the power to confiscate the goods seized under this Act in respect of such offence shall be vested in the Commissioner.

(3) On payment in full of such sum as may be determined by the Commissioner under sub-section (1),—

(a) no proceedings shall be commenced against such person as aforesaid; and

(b) if any proceedings have been already commenced against such person as aforesaid, such proceeding shall not be further proceeded with.

40. *Appeals.*—(1) Any person deeming himself aggrieved by any decision or order passed by any Excise Officer under this Act or the rules made thereunder may, within ninety days from the date of such decision or order appeal therefrom to the Commissioner or where the decision or order was passed by the Commissioner, to the Government. The Commissioner or the Government may thereupon make such further inquiry and pass order as he or it thinks fit, confirming, altering or annulling the decision or order appealed against;

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation or penalty than has been adjudged against him in the original decision or order.

(2) Every order passed in appeal under this section shall, subject to the power of revision conferred by section 41 be final.

41. *Revision by Government.*—The Government may, on the application of any person aggrieved by any decision or order passed under this Act, or the rules made thereunder, by any Excise Officer or by the Commissioner and from which no appeal lies, reverse or modify such decision or order.

Assembly Hall,

Panaji,

18th March, 1976.

M. M. NAIK

Secretary to the Legislative Assembly
of Goa, Daman and Diu.

LA/B/7/613/76

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 23rd March, 1976 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Barge Tax (Amendment) Bill, 1976

(Bill No. 10 of 1976)

A
BILL

to amend the Goa, Daman and Diu Barge Tax Act, 1973.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(i) This Act may be called the Goa, Daman and Diu Barge Tax (Amendment) Act, 1976.

(ii) It shall come into force at once.

2. *Amendment of Schedule.*—In the schedule appended to the Goa, Daman and Diu Barge Tax Act, 1973 (10 of 1973), for the word and figures "Rs. 7.50", the word and figures "Rs. 15.00" shall be substituted.

Statement of Objects and Reasons

The Planning Commission has suggested that if this Administration can raise Rupees One crore more for the plan outlay of 1976-77, the Government of India would allot a further amount of Rupees One crore as a matching grant and besides the Government of India may give another seventy-seven lakhs for medium irrigation projects and thirty four lakhs for power projects. One of the suggestions of the Planning Commission was to raise the barge tax which is levied in this territory. At present for barges having capacity of more than 350 tonnes, tax at the rate of Rs. 7.50 per tonne is being levied. In this territory majority of the barges are over 350 tonnes. The present Bill seeks to enhance the maximum rate of tax from Rs. 7.50 to Rs. 15.00 in respect of this class of barges.

Financial Memorandum

No financial commitment is involved in the proposed Bill, as the machinery for this purpose is already existing for collection of the Tax.

Panaji,
20th March, 1976

SHASHIKALA KAKODKAR
Chief Minister

Assembly Hall,
Panaji,
20th March, 1976

M. M. NAIK
Secretary to the Legislative Assembly, of Goa, Daman and Diu.

(Annexure to Bill No. 10 of 1976)

The Goa, Daman and Diu Barge Tax (Amendment) Bill, 1976

The Goa, Daman and Diu Barge Tax Act, 1973
(Act No. 10 of 1973)

SCHEDULE (Section 3)

Capacity of barge	Maximum annual rate per tonne
Less than 100 tonnes	Rs. 3.50
100 tonnes and less than 200 tonnes	Rs. 5.00

Capacity of barge	Maximum annual rate per tonne
200 tonnes and less than 350 tonnes	Rs. 6.00
350 tonnes and above	Rs. 7.50

Note: When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount.

Assembly Hall,
Panaji,
20th March, 1976.

M. M. NAIK
Secretary to the Legislative Assembly of Goa, Daman and Diu.

Government Press

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